BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

In Re:	Linda R. Hornaday)
	Ward 44, Block 86, Parcel 13)
	Residential Property) Shelby Count
	Tax year 2005)

INITIAL DECISION AND ORDER

Statement of the Case

The Shelby County Assessor of Property ("Assessor") has valued the subject property

for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$30,700	\$86,400	\$117,100	\$29,275

On February 6, 2006, the State Board of Equalization ("State Board") received an appeal by the property owner.¹

The undersigned administrative judge conducted a hearing of this matter on April 4, 2006 in Memphis. The property owner was represented at the hearing by her husband, Steven P. Hornaday. Staff appraiser Chris Kirby appeared on the Assessor's behalf.

Findings of Fact and Conclusions of Law

The property in question is a one-story rental house located at 3565 Galloway, facing Sam Cooper Boulevard. At the hearing, the parties agreed that the market value of this property as of the January 1, 2005 reappraisal date was \$85,000. The administrative judge finds no reason to reject this stipulated value.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$30,700	\$54,300	\$85,000	\$21,250

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

¹According to Ms. Hornaday's statement on the appeal form, this property was not appealed to the Shelby County Board of Equalization in tax year 2005 because "the assessor sent our mail to our address of three years ago." The appellant's husband testified to the same effect at the hearing before the undersigned administrative judge. In the absence of any proof that the assessment change notice was mailed to the taxpayer's "last known address" within the meaning of Tenn. Code Ann. section 67-5-1412(e), the administrative judge finds that the State Board has jurisdiction in this matter.

- 1. A party may appeal this decision and order to the Assessment Appeals
 Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of
 the Contested Case Procedures of the State Board of Equalization. Tennessee
 Code Annotated § 67-5-1501(c) provides that an appeal "must be filed within
 thirty (30) days from the date the initial decision is sent." Rule 0600-1-.12 of
 the Contested Case Procedures of the State Board of Equalization provides that
 the appeal be filed with the Executive Secretary of the State Board and that the
 appeal "identify the allegedly erroneous finding(s) of fact and/or
 conclusion(s) of law in the initial order"; or
- 2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 27th day of April, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Steven P. Hornaday
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office
Rita Clark, Assessor of Property

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